

45. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM
Present:- Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s.94- Rate of tax on PVC Foot valves
and PVC ball valves - Rectification U/s. 66- orders issued-Reg:

- Read:1. Order No.C7.7386/06/CT Dt. 25.09.06 of Commissioner,
Commercial Taxes.
2. Order No.C7.58114/05/CT Dt. 30.11.06 of Commissioner,
Commercial Taxes
3. Judgment of Hon High Court of Kerala in OTA 01/07/
Dt.02.03.07

ORDER No.C7.30172/07/CT Dt.10..09..07

As per orders read as 1st and 2nd paper above it has been inter alia clarified that PVC Foot Valves, PVC Ball Valves would come under HSN 8481.80 and so be taxable @ 12.5% vide entry 103 of SRO 82/06.

After having examined the issue the Hon High Court of Kerala in its Judgement read as 3rd paper above had entered into a findings that PVC Foot Valves and PVC Ball Valves would come under HSN 3917.40. and so are classifiable under entry 99(2) of the 3rd schedule taxable @ 4%.

In the circumstances the orders read as 1st and 2nd paper above stands rectified under section 66 of the said Act, to the extent that PVC Foot Valves and PVC Ball Valves would fall under HSN 3917.40.00 and so are classifiable under entry 99(2)(a) of the 3rd schedule taxable @ 4%.

Commissioner.